**Cavan County Council**

**Comhairle Chontae an Chabháin**

 

**Quality Assurance Report for 2015**

**Cavan County Council**

To Be Submitted to the National Oversight and Audit Commission (NOAC), In Compliance with the Public Spending Code

**Certification**

This Annual Quality Assurance Report reflects Cavan County Council’s assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer:



Date: \_\_31/05/2016\_\_\_\_\_

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**1. Introduction**

Cavan County Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code[[1]](#footnote-1) (PSC), and in accordance with the Public Spending Code (PSC) Quality Assurance Requirements – A Guidance Note for the Local Government Sector – Version 2 published on the 11th April 2016.

Version 2 of the guidance was put in place following the National Oversight and Audit Commissions (NOAC’s) review of the 2014 Quality Assurance reports for the Local Government Sector.

The Primary changes to be implemented in the QA report for 2015 onwards are:-

* Changes in approach to Current Expenditure “Being Considered”
* Revised Inventory template in preferred format for NOAC
* Minor revisions in Checklists

**1.1 - Quality Assurance Reporting Procedure**

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This new Quality Assurance procedure replaces and updates the “spot check” requirements previously laid down in Circular letter dated 15th May 2007.The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains the following **five** steps:

1. **Drawing up Inventories of all projects/programmes at different stages of the Project (expenditure) Life Cycle. The four stages of the life cycle are:**
2. Appraisal,
3. Planning / Design,
4. Implementation (Management)
5. Post –Project / Post Implementation Review

The inventory must include all current and capital Projects / Programmes whose expenditure / lifetime cost is above €0.5m. Each of the Projects / Programmes identified must be further categorised under one of the following areas /stages of expenditure for the year under review:

* Expenditure being considered - (Appraisal, Planning)
* Expenditure being incurred - (Management, Monitoring, Evaluation)
* Expenditure that has recently ended - (Review, Evaluation)
1. **Publishing summary information on website of all procurements in excess of €10m, whether new, in progress or completed in the year under review.**
2. **Completing checklists in respect of the different areas / stages of expenditure.**

Seven (7) basicchecklists must be completed. These self-assessed estimates provide a self assessment overview of how compliant the organisation has been with the Public Spending Code.

The checklists are informed by the Project Inventory list and the self assessment of compliance can be based on an appropriate sample taken of projects/ programmes whose expenditure are relevant to the particular checklist. The sample could be 5-10% of projects / programmes and the sample should rotate from year to year.

Organisations are asked to estimate their compliance on each item on a 3 point scoring scale:

* Scope for significant improvements = a score of 1
* Compliant but with some improvement necessary = a score of 2
* Broadly Compliant = a score of 3

These are high level checks that should be readily completed within each organisation. Only one of each checklist per Department/Agency/Local Authority is required. Checklists are not required for each project/programme.

The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.

1. **Carrying out a more in-depth check on a small number of selected projects/programmes.**

The in-depth check looks at a small subset of projects / programmes reported on the Project Inventory list looking in more detail at the quality of the Appraisal, Planning and / or Implementation stages to make a judgement on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code.

* The value of the projects selected per annum, should be at least 5% of the total value of all projects in the inventory.
* The Same projects should not be selected more than once in a three year period unless it is a follow up to a serious deficiency discovered previously.
* Over a 3-5 year period all stages of the project life cycle and every scale of project should have been included in the in depth check
1. **Completing a summary report for the National Oversight and Audit Commission (NOAC).**  The report will be generated as a matter of course through compliance with steps 1-4 above, and must be submitted by the end of May each year.

It includes:-

* The inventory of all projects/programmes above €0.5m,
* The website reference for the publication of procurements above €10m,
* The completed checklists,
* The Local Authorities judgement on the adequacy of processes given the findings from the in-depth checks and
* The Local Authorities proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Cavan County Council for 2015. It is important to note that 2015 is the second year in which the QA process has applied in Local Authorities. Projects and Programmes which predate Circular 13/13[[2]](#footnote-2) were subject to prevailing guidance covering public expenditure, e.g. the Capital Appraisal Guidelines 2005.

**2. Expenditure Analysis 2015**

**2.1 - Inventory of Projects/Programmes**

Cavan County Councils inventory list, identifies projects and programmes at various stages of the project life cycle for **2015** whose expenditure / lifetime cost was above €0.5m. This inventory is divided between current and capital projects / programmes (incl Capital Grant Schemes) which are further categorised under one of the following relevant areas / stages of expenditure:

* Expenditure being considered
* Expenditure being incurred
* Expenditure that has recently ended

The Inventory list for 2015, identifies a total number of **58** Projects / Programmes.

**(27** Current and **31** Capital)



**For the Purposes of this Report:-**

* The Capital Expenditure identified refer to Capital Projects/Programmes for **2015** whose total overall project / programme cost (lifetime cost) is estimated to exceed €0.5m. Each Capital Expenditure figure shown (whatever the stage of expenditure) is actually the relevant lifetime cost for that particular Project/Programme.
* The Current Expenditure identified for Projects/Programmes for **2015** **expenditure being considered** refer only to increases in variances of €0.5m or more in budget items for 2016 versus 2015. It is the variance figure that is shown.
* The Current Expenditure identified for Projects/Programmes for **2015 expenditure being incurred and / or recently ended** refer to actual expenditure for services exceeding €0.5m in **2015** (based on services identified in the AFS for the year under review). Each Current Expenditure figure shown refers to the actual spend in 2015 for the relevant service.

**2.2 – Summary of Inventory Analysis for 2015**

 **The Chart below** identifies the number of current and capital projects / programmes for each Service Divisions of Cavan County Council whose expenditure / lifetime cost was above €0.5m in 2015, and further divides each under the relevant areas / stages of expenditure.



Full inventory including details of each project / programme are listed in **Appendix 1**. For the purposes of clarity and accuracy the inventory in appendix 1 was compiled using the suggested template that accompanied the Quality Assurance Requirements – A Guidance Note for the Local Government Sector – Version 2 published on the 11th April 2016.

**Expenditure being considered**

There were a total of **14** projects / programmes being considered across the various spending and price categories. Housing and Building was the primary area with 5 projects/programmes listed between values of €0.5 and €5 million.

**Expenditure being incurred**

**33** projects / programmes were identified. Roads Transport and Safety was the primary area with 6 projects/programmes listed between values of €0.5 and €5 million, 2 projects / programmes listed between €5 and €20 million and 2 projects/programmes listed over €20 million.

**Expenditure that has recently ended**

In 2015, **11** projects / programmes ended which incurred expenditure of over €0.5m. These consisted of 9 projects/programmes listed between values of €0.5 and €5 million, and 2 projects/programmes listed between €5 and €20 million.

**2.3 - Published Summary of Procurements**

As part of the Quality Assurance process Cavan County Council has published, summary information on the Council’s website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location.

**Link to Procurement Publications:**

<http://www.cavancoco.ie/Default.aspx?StructureID_str=466>

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*Source:* [*www.cavancoco.ie*](http://www.cavancoco.ie)

**3. Assessment of Compliance**

**3.1 - Checklist Completion:**

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on a sample of self-assessments carried out within the relevant sections / departments of Cavan County Council in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:

* **Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes
* **Checklist 2:** Capital Projects or Capital Grant Schemes Being Considered
* **Checklist 3**: Current Expenditure Being Considered
* **Checklist 4:** Capital Expenditure Being Incurred
* **Checklist 5:** Current Expenditure Being Incurred
* **Checklist 6:** Capital Expenditure Completed
* **Checklist 7:** Current Expenditure Completed

**3.2 – Procedure used:**

**Checklist 1** - The first checklist captures obligations / good practice that apply to the organisation as a whole. This was completed by the Procurement Officer and verified by the Head of Finance.

**Checklist 2-7 –** Cavan County Council, compiled a full set of checklists for the organisation, based on the sample of individual checklists completed by therelevant sections / departments within Cavan County Council.

In accordance with the Quality Assurance Guidelines – version 2. An appropriate sample of projects / areas of expenditure (as identified in the Inventory list), from relevant sections / departments within Cavan County Council were chosen to help inform the completion of each relevant overall checklist.

**3.3 - Choosing appropriate Samples**

The Councils total inventory list expenditure figure for 2015 is **€206,336,982.**

The following **16 samples** were chosen representing **49%** of this total expenditure.

1. **Current Expenditure**

The following **7** service types were selected from the 27 identified in the inventory list for 2015. These account for **25%** of the total current expenditure identified. To achieve a greater spread of sample, one service type from each relevant Service Division was chosen.

|  |  |  |  |
| --- | --- | --- | --- |
| **Service Division** | **Expenditure Type** | **Service Type** | **Service (Current) Expenditure** |
| HOUSING and BUILDING | 2 | A01 Maintenance & Improvements of LA Housing Units | €2,222,123.34 |
| ROAD TRANSPORTATION and SAFETY | 2 | B03  Regional Road - Maintenance and Improvement | €3,387,008.38 |
| WATER SERVICES | 2 | C01  Water Supply | €2,228,619.34 |
| DEVELOPMENT MANAGEMENT | 2 | Community & Enterprise | €1,634,153.76 |
| ENVIRONMENTAL SERVICES | 2 | E01  Landfill Operations & Aftercare |    €607,817.74 |
| RECREATION and AMENITY | 2 | F05 Operation of the Arts Programme | €1,254 ,986.09 |
| MISCELLANEOUS SERVICES | 2 | H03 administration of Rates | €3,086,663.34 |

1. **Capital Expenditure**

The following **9** Capital Projects were selected from the 31 identified in the inventory list for 2015. These account for **57%** of the total capital expenditure identified. To achieve a greater spread of sample, a minimum of 3 samples from each expenditure type was chosen.

|  |  |  |  |
| --- | --- | --- | --- |
| **Project/ Programme Description** | **Expenditure Type** | **Project/ Programme Description** | **Capital Expenditure** |
| HOUSING and BUILDING | 1 | 2016 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability | €1,357,960 |
| ROAD TRANSPORTATION and SAFETY | 1 | Cavan Bridges Rehabilitations 2015 | €2,138,390 |
| WATER SERVICES | 1 | 2016 - 2018 Multi - Annual Rural Water Capital Allocation Programme | €5,605,856 |
| HOUSING and BUILDING | 2 | Mullagh – Construction of 6 Units | €660,000 |
| ROAD TRANSPORTATION and SAFETY | 2 | 22100010 - Butlersbridge/Belturbet | €73,541,819 |
| ENVIRONMENTAL SERVICES | 2 | 51202037 - Corranure Cell 4 Development | €1,100,013 |
| HOUSING and BUILDING | 3 | 2015 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability | €1,221,821 |
| ROAD TRANSPORTATION and SAFETY | 3 | 28702165 - Cavan Town Smarter Travel - phase 1 | €848,975 |
| DEVELOPMENT MANAGEMENT | 3 | 43462028 - Harnessing Natural Resources | €3,064,000 |

**Expenditure Type - 1 = Being Considered, 2 = Being Incurred, 3 = Recently Ended**

**3.4. – Checklist Results:**

The full set of checklists for Cavan County Council is set out in **Appendix 2** of this report. In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments. Each question in the checklist is judged by a 3 point scoring scale – 1 =Scope for significant improvements, 2 = Compliant but with some improvement necessary, or 3 = Broadly Compliant.

**3. 5 - Main Issues Arising from Checklist Assessment**

The completed check lists show the extent to which Cavan County Council believes it complies with the Public Spending Code. Overall, the checklists show a good level of compliance with the Code.

Cavan County Councils set of checklists takes an overview of expenditure covering the organisation as a whole. A sample of individual checklists from relevant sections / departments within Cavan County Council have informed the completion of the Councils checklists.

The following are the **main issues arising from the relevant checklist**:-

* + 1. **General Obligations:-**
1. **Checklist 1 – General Obligations: -** 2015 is the second year of the Public Spending Code. No training provided to Local Government in 2015. However the Checklist demonstrates the Councils commitment to adhering to the Public Spending Code and the desire for training in this area.
	* 1. **Expenditure being considered:-**
2. **Checklist 2 – Capital Expenditure: -** The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisal, procurement, and complying with the relevant Sanctioning Authorities requirements.
3. **Checklist 3 - Current Expenditure: -** Changes in approach to Current Expenditure “Being Considered” has led to the inclusion of projects and programmes to the QA Inventory list where there is an increase in variances of €0.5m or more in budget items for 2016 versus 2015. The Checklist for Current Expenditure “Being Considered” suggests a good level of compliance with the PSC through appraisal (assessed as part of the Budgetary Process) clear objectives, procurement, and complying with the relevant Sanctioning Authorities requirements.

**Expenditure being incurred:-**

1. **Checklist 4 – Capital Expenditure: -** Good levels of compliance are evident, with regards, appointment of Project / Programme Managers, regular communication with relevant Sanctioning Authority, conducting meetings and issuing reports.
2. **Checklist 5 – Current Expenditure: -** The services identified are primarily rolling year to year. Services provided are statutory functions of the Local Authority and therefore have strict rules and regulations that must be complied with. The checklist provides good evidence of compliance with regards clear objectives, outputs and outcomes as identified in various Legislation, Regulations, Schemes, Programmes, Plans, Financial records, Service Indicators, KPI’s, and relevant Sanctioning Authority Returns etc.
	* 1. **Expenditure that has recently ended**
3. **Checklist 6 – Capital Expenditure: -** Post Project Reviews are undertaken on an ongoing basis or as and when required. The format for recording such reviews varies and may take place at different intervals as and when required by the project / programme.
4. **Checklist 7 Current Expenditure: -** No current expenditure programmes were ended in 2015.

**3.6 - In-Depth Checks**

The following section details the in-depth checks which were carried out by Cavan County Councils Internal Auditor as part of the Public Spending Code.

The Public Spending Code requires that at least 5% of the total value of all projects / programmes in the inventory list for the relevant year be subject to closer examination. Four Capital Projects/Programmes were selected by the Internal Auditor for further in-depth checks. The checks which are summarised here represent **5.7%** of the Council’s overall inventory of **€206,336,982** for **2015.**

The four projects selected for in-depth checks had a total estimated lifetime cost of **€11,728,784**.

In the Quality Assurance Report for 2014 the internal Auditors in-depth checks focused on one large ongoing roads capital project listed under expenditure being incurred and one smaller social housing capital scheme listed under expenditure that has recently ended.

For 2015 the Internal Auditor focused his in-depth checks on projects / programmes listed under expenditure being considered.

**List of Projects/Programmes Selected and Summary of the in-depth check findings:-**

1. 2015 Allocation - Housing Adaptation Grant

 Schemes for Older People and People with a Disability €1,221,821

 (ended 2015)

This refers to the housing aid scheme at the end stage.

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1. 2016 Allocation - Housing Adaptation Grant

 Schemes for Older People and People with a Disability €1,357,960

 (being considered

 in 2015)

This refers to the housing aid scheme at the being considered stage.

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1. Virginia Library €3,543,147

 (being considered

 in 2015)

This refers to the early stages of a proposed capital design and build project.

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1. 2016 - 2018 Multi - Annual Rural Water

 Capital Allocation Programme €5,605,856

 (being considered

 in 2015)

This refers to a newly introduced Multi - Annual Rural Water Capital Allocation Programme

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* + 1. **(1) - 2015 Allocation - Housing Adaptation Grant Schemes for Older People and People with a Disability and (2) - 2016 Allocation - Housing Adaptation Grant Schemes for Older People and People with a Disability**

**Process:** The Internal Auditor picked both programmes and decided to audit both

 together in order to give an overall picture from start to finish of the **Housing**

**Adaptation Grant Schemes for Older People and People with a Disability**. The programmes were also included in the samples taken to inform the completion of the Councils overall checklists. The Internal Auditor examined all relevant records including payments and conducted a number of one on one meetings with relevant staff in the Housing Department.

**Objectives:**  The in-depth review focused on the management procedures applied to the

appraisal, management and post review stages of the programme, with regards the individual grant application, assessment, approval, payment and recoupment phases.

**Outcomes:** The Internal Auditor found that the programmes provided **Substantial**

**Assurance** (see Appendix 3) with the public spending code with regards having clear appraisals (proper assessment and approval of application), clear management of objectives, and outputs (priority given to those in most need) and achieving clear outcomes from the programme/scheme such as, to enable applicants who are elderly or suffer from a disability/illness to remain in their own homes by approving necessary improvement works in accordance with the scheme that essentially extended the lifespan of the property by meeting the applicants needs.

**Assessment:** The Internal Auditor noted that it is clear that the Housing Adaptation Grants

Scheme for Older People or People with a Disability is operated in accordance with Dept Guidelines and is effectively managed. Adequate controls, policies, procedures are in place and all expenditure incurred is closely monitored. In summary the project provided **Substantial Assurance** (see Appendix 3), and going forward (in accordance with thePublic Spending Code), the Internal Auditor made the following two key recommendations:-

1. It is recommended that the current operation and control procedure applied to the Housing Adaptation Grant Scheme of Cavan County Council remains in place, given that they effectively manage funding allocations, comply with Dept guidelines, provide a system of grant aid which is fair & transparent and ensure maximum outcomes are achieved by all relevant stakeholders.
2. For long term planning and budgeting prospective, Internal audit recommends that a review of all dated grant applications including those previously identified as low priority cases be undertaken annually to determine their current funding requirements.
	* 1. **(3) - Virginia Library**

**Process:** The Internal Auditor picked this project as it is in the very early phase of the

planning and appraisal stages of the project life cycle and was included in the samples taken to inform the completion of the Councils overall checklists. The Internal Auditor examined all relevant records and conducted a number of one on one meetings with relevant staff in the Library Service Department.

**Objectives:**  The in-depth review focused on the management procedures applied to the

appraisal, planning and design stages of the proposed new library building.

**Outcomes:** The Internal Auditor found that the project provided **Satisfactory**

**Assurance** (see Appendix 3) with the public spending code with regards having

clearly defined objectives and need. The Cost Plan and the appraisal stage of the planning process demonstrated the level of priority given by the Council to this new facility in support of community development and recommended that the project should proceed on receipt of Dept approval and the availability of funding.

**Assessment:** Having viewed the relevant records, the Internal Auditor is of the opinion that a

clear need for the project has been established. The project also appears to have been well appraised, planned and designed. In summary the project provided **Satisfactory Assurance** (see Appendix 3), and going forward (in accordance with thePublic Spending Code), the Internal Auditor has made the following key recommendation:-

1. Given that this project may only commence in 2021, it is advisable to keep in mind any possible changes over the next 4/5 years in service needs and also the projected lifetime costs. On this basis the necessary contingencies should be established to take account of same which include a review of initial proposal prior to commencement of planned works.
	* 1. **(4) - 2016 - 2018 Multi - Annual Rural Water Capital Allocation Programme**

**Process:** The Internal Auditor picked this programme in order to examine the assessment

procedures that underpinned Cavan County Council’s bid submission to the Dept for funding under the Multi Annual Rural Water Programme for 2016-2018. This Programme was also included in the samples taken to inform the completion of the Councils overall checklists. The Internal Auditor examined all relevant records and conducted a number of one on one meetings with relevant staff in the Water Services Department.

**Objectives:** The in-depth review focused on determining if the proposed Rural Water

Programme was in line with the guidelines outlined in Circular L1/16 and that the priority works identified met the objectives of the new framework which aimed to maximise the outcomes for all relevant stakeholders, while meeting the planning and appraisal stages of the Public Spending Code.

**Outcomes:** The Internal Auditor found that the programme provided **Satisfactory**

**Assurance** (see Appendix 3) with the public spending code with regards having

clearly defined objectives and outcomes such as to: support rural communities, support long term planning of schemes, address health issues, manage and protect water services, and promote efficiency and effectiveness in operation and management. The Internal Auditor noted that Lifetime costs were appropriately appraised and works evaluated in order to prioritise their relevant investment need in accordance with guidelines outlined in circular L1/16.

**Assessment:** Having viewed the relevant records, the Internal Auditor is of the opinion that

Compliance with the public spending code has been met, based on the detailed appraisal and planning procedures applied by the Council to the proposed Rural Water Multi Annual Programme. In summary the programme provided **Satisfactory Assurance** (see Appendix 3), and going forward (in accordance with thePublic Spending Code), the Internal Auditor has made the following two key recommendations:-

1. To ensure the objectives of the new Rural Water Multi-Annual Programme 2016-2018 are achieved all Dept funding allocations (Interim) must be closely monitored by management in Water Services particularly in regard to pursuing the most appropriate investments sought on their bids application.
2. Under the new programme, Cavan County Council should notify the relevant Dept of any major funding discrepancies that arise which negatively impact on the proposed grant aid provided to group schemes.

**4. Next Steps: Addressing Quality Assurance Issues**

Through the completion of this Quality Assurance (QA) report, Cavan County Council is satisfied that it is meeting the obligations set out in the Public Spending Code. Assurances have been collated, by sampling various projects / programmes and from letters of assurance of compliance with the Public Spending Code from each Head of Section / Department.

Although the five steps of the QA Process is a significant co-ordination task in terms of liaising with all relevant sections / departments within Cavan County Council and collating of relevant information for the inventories and the checklists, It is still envisaged that with proper training, the administrative burden of the QA process will ease, over time. The process will be embedded in to how the Council conducts its business.

As discussed in Section 3, in-depth checks were carried out on Four Capital Projects / Programmes. These in-depth checks were useful in enabling the Council’s internal auditor to develop his own independent opinion on the Council’s compliance with the Public Spending Code. Given the outcome of the in-depth reviews undertaken, the Internal Auditors opinion is that overall Assurance (see Appendix 3) can be provided in regard to compliance with the Public Spending Code by Cavan County Council.

In this regard due consideration must be given to the fact that training was not provided in 2015 by the relevant authorities to all Council Officials bound by the Regulations of the Public Spending Code, and therefore Staff training on the public spending code is key to ensure greater understanding, proper compliance and best practices with regards file and record management. It is acknowledged that relevant training will be provided in 2016.

Going forward, It is envisaged that the 5 steps of the Quality Assurance element of the PSC will continue to be coordinated by the Procurement Officer with in-depth checks being undertaken by the Internal Auditor over a longer period of time to allow the internal auditor sufficient time for assessments. It is also recommended that the Quality Assurance report be published on the Council’s website.

Finally, as not all Sections / Departments will be subject to in-depth checks, Letters of assurance of compliance with the Public Spending Code will continue to be sought annually from the Heads of each Section / Department. This will provide a basic level of comfort to the Chief Executive and Head of Finance with regard to each sections compliance with the Code.

**In summary, recommendations for future year QA reports are the following:**

1. Staff Training on the Public Spending Code is required.
2. Where existing spot check programmes are in place, they should continue in so far as possible by the Internal Auditor, and where applicable will be reported in the QA report for the relevant year.
3. Inventory will be updated annually and sample checklists will be required for various spend.
4. In depth Checks will be carried out as per the Public Spending Code.
5. Letters of assurance of compliance with the Public Spending Code will continue to be sought annually from the Heads of each Section / Department.
6. The Quality Assurance Report will be published on the Councils Web site.

**5. Conclusion**

The inventory outlined in this report clearly lists the current and capital expenditure for the 2015 period that is being considered, being incurred, and that has recently ended. Cavan County Council has and will continue to publish details of all procurements in excess of €10 million on its website.

The checklists completed by Cavan County Council show a high level of compliance with the Public Spending Code. The in-depth checks carried out on a selection of projects / programmes revealed no major issues which would cast doubt on the Councils compliance with the Code.

This QA report has identified a number of areas where assurance compliance is being met. These will be monitored and where improvements can be made, they will be addressed accordingly. Training is crucial, and it is acknowledged that national training from relevant Government Departments has yet to be rolled out to all relevant Local Authority staff. This is essential and the Council will continue to seek same in order to ensure proper compliance with the Public Spending Code.

**Appendix 1**

Cavan County Council

2015 Inventory of Projects and Programmes over €0.5m

The following contains an inventory of Expenditure on Projects / Programmes with a value above €0.5m, categorised by:-

* Expenditure **being considered**,
* Expenditure **being incurred** and
* Expenditure **recently ended**.

Only projects with Total Project Expenditure matching these criteria are included in the Inventory table

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Local Authority** | **Expenditure** | **being considered** | **Expenditure being incurred** | **Expenditure recently ended** |
|  | **Current** |   |  **Capital** |  |  **> €0.5m**  |  |  |  **> €0.5m**  |  |
| **Cavan County Council** | > €0.5m | Capital Grant Schemes  |   |  Capital Projects  |   |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |
|   |   | **> €0.5m** |  **€0.5 - €5m**  | **€5 - €20m** | **€20m** **plus**  |   |   |   |   |   |   |
|  |   |   |   |   |   |   |   |   |   |   |   |
| **Housing & Building** |  |  |  |  |  |  |  |  |  |  |  |
| Mullagh – Construction of 6 Units |  |  |  |  |  |  |  | **€660,000** |  |  |  |
| House Purchases 2014 |  |  |  |  |  |  |  | **€1,015,102** |  |  |  |
| House Purchases 2015 |  |  |  |  |  |  |  | **€1,136,522** |  |  |  |
| Energy Retrofit Programme 2015 |  |  |  |  |  |  |  |  |  |  | **€1,072,547** |
| Voluntary Housing Capital Assistance Scheme 2015 |  |  | **€1,000,000** |  |  |  |  |  |  |  |  |
| 2015 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability |  |  |  |  |  |  |  |  |  |  | **€1,221,821** |
| 2016 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability |  |  | **€1,357,960** |  |  |  |  |  |  |  |  |
| House Purchases 2016 |  |  | **€1,000,000** |  |  |  |  |  |  |  |  |
| House Purchases 2017 |  |  | **€1,000,000** |  |  |  |  |  |  |  |  |
| Energy Retrofit Programme 2016 |  |  | **€1,530,250** |  |  |  |  |  |  |  |  |
| A01 - Maintenance & Improvement of LA Housing Units |  |  |  |  |  | **€2,222,123** |  |  |  |  |  |
| A07 - RAS Programme |  |  |  |  |  | **€3,196,712** |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Local Authority** | **Expenditure** | **being considered** | **Expenditure being incurred** | **Expenditure recently ended** |
|  | **Current** |   |  **Capital** |  |  **> €0.5m**  |  |  |  **> €0.5m**  |  |
| **Cavan County Council** | > €0.5m | Capital Grant Schemes  |   |  Capital Projects  |   |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |
|   |   | **> €0.5m** |  **€0.5 - €5m**  | **€5 - €20m** | **€20m** **plus**  |   |   |   |   |   |   |
|  |   |   |   |   |   |   |   |   |   |   |   |
| **Road Transportation and Safety** |  |  |  |  |  |  |  |  |  |  |  |
| 22111N3J - N3 Virginia Main Street Safety Scheme |  |  |  |  |  |  |  | **€929,272** |  |  |  |
| 23200020 - Multistorey Car Park Cavan Town |  |  |  |  |  |  |  |  |  |  | **€6,681,997** |
| 22100010 - Butlersbridge/Belturbet |  |  |  |  |  |  |  | **€73,541,819** |  |  |  |
| 22211550 - Corduff To South Of Killydoon |  |  |  |  |  |  |  | **€21,761,100** |  |  |  |
| 22211551 - Dundavan Mullaghoran Realignment Scheme - N55 |  |  |  |  |  |  |  | **€7,897,647** |  |  |  |
| 28702165 - Cavan Town Smarter Travel - phase 1 |  |  |  |  |  |  |  |  |  |  | **€848,975** |
| 22400010, 28880015, 28880017, 28880019 - CAVAN EASTERN TOWN CENTRE ACCESS (DEV CONT) |  |  |  |  |  |  |  |  |  |  | **€9,184,275** |
| 22211590 - HD28 PAVEMENT RENEWALS SCHEME 2015 |  |  |  |  |  |  |  |  |  |  | **€989,413** |
| Cavan Bridges Rehabilitations 2015 |  |  | **€2,138,390** |  |  |  |  |  |  |  |  |
| N3 Raheelagh to Kilmore Roundabout Pavement Overlay |  |  | **€1,500,000** |  |  |  |  |  |  |  |  |
| B01 - NP Road - Maintenance and Improvement |  |  |  |  |  | **€1,365,307** |  |  |  |  |  |
| B03 - Regional Road -Maintenance and Improvement |  |  |  |  |  | **€3,387,008** |  |  |  |  |  |

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| **Local Authority** | **Expenditure** | **being considered** | **Expenditure being incurred** | **Expenditure recently ended** |
|  | **Current** |   |  **Capital** |  |  **> €0.5m**  |  |  |  **> €0.5m**  |  |
| **Cavan County Council** | > €0.5m | Capital Grant Schemes  |   |  Capital Projects  |   |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |
|   |   | **> €0.5m** |  **€0.5 - €5m**  | **€5 - €20m** | **€20m** **plus**  |   |   |   |   |   |   |
|  |   |   |   |   |   |   |   |   |   |   |   |
| **Road Transportation and Safety (condt)** |  |  |  |  |  |  |  |  |  |  |  |
| Level of Increase proposed for 2016 service cost - B04 - Local Road-Maintenance and Improvement | **€665,917** |  |  |  |  |  |  |  |  |  |  |
| B04 - Local Road - Maintenance and Improvement |  |  |  |  |  | **€9,881,723** |  |  |  |  |  |
| B05 - Public Lighting |  |  |  |  |  | **€602,300** |  |  |  |  |  |
| B09 - Car Parking |  |  |  |  |  | **€675,602** |  |  |  |  |  |
| B11 - Agency & Recoupable Services |  |  |  |  |  | **€669,005** |  |  |  |  |  |
| **Water Services** |  |  |  |  |  |  |  |  |  |  |  |
| 31202220 - Capital Replacement Fund Grant Aid - Group Water Schemes |  |  |  |  |  |  |  | **€1,393,577** |  |  |  |
| 2015 Annual Rural Water Capital Allocation Programme |  |  |  |  |  |  |  |  |  |  | **€501,769** |
| 2016 - 2018 Multi - Annual Rural Water Capital Allocation Programme |  |  |  | **€5,605,856** |  |  |  |  |  |  |  |
| C01 - Water Supply |  |  |  |  |  | **€2,228,619** |  |  |  |  |  |
| C02 - Waste Water Treatment |  |  |  |  |  | **€1,662,499** |  |  |  |  |  |
| C05 - Admin of Group and Private Installations |  |  |  |  |  | **€3,555,862** |  |  |  |  |  |

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| **Local Authority** | **Expenditure** | **being considered** | **Expenditure being incurred** | **Expenditure recently ended** |
|  | **Current** |   |  **Capital** |  |  **> €0.5m**  |  |  |  **> €0.5m**  |  |
| **Cavan County Council** | > €0.5m | Capital Grant Schemes  |   |  Capital Projects  |   | CurrentExpenditure  |  Capital Grant Schemes  |  Capital Projects  |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |
|   |   | **> €0.5m** |  **€0.5 - €5m**  | **€5 - €20m** | **€20m** **plus**  |   |   |   |   |   |   |
|  |   |   |   |   |   |   |   |   |   |   |   |
| **Development Management** |  |  |  |  |  |  |  |  |  |  |  |
| 43462028 - Harnessing Natural Resources |  |  |  |  |  |  |  |  |  |  | **€3,064,000** |
| 43602192 - Geopark |  |  |  |  |  |  |  |  |  |  | **€1,151,542** |
| D02 -Development Management |  |  |  |  |  | **€791,993** |  |  |  |  |  |
| Level of Increase proposed for 2016 service cost - D06 - Community and Enterprise Function | **€2,424,837** |  |  |  |  |  |  |  |  |  |  |
| D06 - Community and Enterprise Function |  |  |  |  |  | **€1,634,154** |  |  |  |  |  |
| Level of Increase proposed for 2016 service cost - D09 - Economic Development and Promotion | **€636,029** |  |  |  |  |  |  |  |  |  |  |
| D09 - Economic Development and Promotion |  |  |  |  |  | **€1,053,387** |  |  |  |  |  |
| **Environmental Services** |  |  |  |  |  |  |  |  |  |  |  |
| Virginia Fire Station |  |  | **€1,000,000** |  |  |  |  |  |  |  |  |
| Ballyjamesduff Fire Station |  |  | **€850,000** |  |  |  |  |  |  |  |  |
| 51202251 - Remediation of Cootehill Landfill |  |  |  |  |  |  |  |  |  |  | **€574,249** |
| 51202173 - Kingscourt Landfill |  |  |  |  |  |  |  |  |  |  | **€867,840** |
| 51202037 - Corranure Cell 4 Development |  |  |  |  |  |  |  | **€1,100,013** |  |  |  |
| E01 - Landfill Operation and Aftercare |  |  |  |  |  | **€607,818** |  |  |  |  |  |

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| **Local Authority** | **Expenditure** | **being considered** | **Expenditure being incurred** | **Expenditure recently ended** |
|  | **Current** |   |  **Capital** |  |  **> €0.5m**  |  |  |  **> €0.5m**  |  |
| **Cavan County Council** | > €0.5m | Capital Grant Schemes  |   |  Capital Projects  |   | CurrentExpenditure  |  Capital Grant Schemes  |  Capital Projects  |  Current Expenditure  |  Capital Grant Schemes  |  Capital Projects  |
|   |   | **> €0.5m** |  **€0.5 - €5m**  | **€5 - €20m** | **€20m** **plus**  |   |   |   |   |   |   |
|  |   |   |   |   |   |   |   |   |   |   |   |
| **Environmental Services (condt)** |   |   |   |   |   |   |   |   |   |   |   |
| E07 - Waste Regulations, Monitoring and Enforcement |  |  |  |  |  | **€505,388** |  |  |  |  |  |
| E11 - Operation of Fire Service |  |  |  |  |  | **€3,556,537** |  |  |  |  |  |
| E13 - Water Quality, Air and Noise Pollution |  |  |  |  |  | **€503,686** |  |  |  |  |  |
| **Recreation and Amenity** |  |  |  |  |  |  |  |  |  |  |  |
| Virginia Library |  |  | **€3,543,147** |  |  |  |  |  |  |  |  |
| F02 - Operation of Library and Archival Service |  |  |  |  |  | **€1,614,661** |  |  |  |  |  |
| F05 - Operation of Arts Programme |  |  |  |  |  | **€1,254,986** |  |  |  |  |  |
| **Miscellaneous Services** |  |  |  |  |  |  |  |  |  |  |  |
| H03 - Adminstration of Rates |  |  |  |  |  | **€3,086,663** |  |  |  |  |  |
| H09 - Local Representation & Civic Leadership |  |  |  |  |  | **€717,305** |  |  |  |  |  |
| H10 - Motor Taxation |  |  |  |  |  | **€664,758** |  |  |  |  |  |
| H11 - Agency & Recoupable Services |  |  |  |  |  | **€1,053,019** |  |  |  |  |  |

**Appendix 2**

All Self-Assessment Checklists

(1 – 7)

For 2015

**Checklist 1: – General Obligations not specific to individual projects/programmes**

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| --- | --- | --- | --- |
|  **Ref** | **General Obligations not specific to individual projects/programmes**  | **Self-Assessed Compliance Rating: 1 - 3** | **Discussion/Action Required** |
|  **CHK1.1** | Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?  | **3** | 2015 is the Second year of the PSC in Local Government, & all relevant staff & agencies have been notified of their obligations under the PSC |
| **CHK1.2** | Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER) | **1** | No Training provided for Local Government sector in 2015. |
| **CHK1.3** | Has internal training on the Public Spending Code been provided to relevant staff? | **3** | The PSC and the QA guidance (version 2) were circulated to all relevant staff and agencies. More in-depth training is still required |
| **CHK1.4** | Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed? | **3** | Where applicable the PSC has been adapted and each Head of Section or Agency was required to confirm their compliance with same on an annual basis. |
| **CHK1.5** | Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | **3** | Yes - each Head of Section was required to confirm their compliance with same on an annual basis. |
| **CHK1.6** | Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies? | **3** | Yes - Quality Assurance exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to the relevant party for review and application |
| **CHK1.7** | Have recommendations from previous Quality Assurance exercises been acted upon? | **3** | Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section/Departments |
| **CHK1.8** | Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)? | **3** | Yes – Report submitted |
| **CHK1.9** | Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process | **3** | Yes - Required Sample reviewed |
| **CHK1.10** | Has the Chief Executive signed off on the information to be published to the website?  | **3** | Yes. CE has signed off |
|  | **Self-Assessed Ratings:** **1** =Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant |

**Checklist 2:** – to be completed in respect of **capital projects or capital programme / grant scheme** that is or was **(being considered / under consideration)** in the past year.

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| **Ref** | **Capital Expenditure being considered - Appraisal and Approval** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| **CHK2.1** | Was a Preliminary Appraisal undertaken for all projects > €5m | **3** | Yes – when applicable, appraisals where undertaken in the format required by the relevant Sanctioning Authority & sent to them for approval |
| **CHK2.2** | Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme? | **3** | Yes – Appropriate appraisals conducted in accordance with the relevant Sanctioning Authority guidelines and requirements. |
| **CHK2.3** | Was a CBA/CEA completed for all projects exceeding €20m? **CBA = Cost Benefit Analysis, CEA = Cost Effectiveness Analysis** | **N/A** | No projects listed at this level. |
| **CHK2.4** | Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | **3** | Yes – early appraisal is conducted in accordance with relevant Sanctioning Authority guidelines, to facilitate decision making. |
| **CHK2.5** | Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)? | **3** | Where this is a requirement, all necessary approval is sought, & only when approval in principle is granted can the project/programme proceed. |
| **CHK2.6** | If a CBA/CEA was required was it submitted to DPER (CEEU) for their views? **CEEU = Central Expenditure Evaluation Unit**  | **N/A** | No projects listed at this level. |
| **CHK2.7** | Were the NDFA Consulted for projects costing more than €20m?**NDFA = National Development Finance Agency** | **N/A** | No projects listed at this level. |
| **CHK2.8** | Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?  | **3** | Yes, where applicable, projects are tendered in line with approvals & relevant requirements. |
| **CHK2.9** | Was approval granted to proceed to tender? | **3** | Yes – where applicable |
| **CHK2.10** | Were Procurement Rules complied with? | **3** | Yes – Tenders are carried out in accordance with EU directives & National Guidelines |
| **CHK2.11** | Were State Aid rules checked for all supports? | **N/A** | Not Applicable in Local Government |
| **CHK2.12** | Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | **3** | Yes – where applicable |
| **CHK2.13** | Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness? | **3** | Yes – where applicable, regarding project deadlines & funding drawdown |
| **CHK2.14** | Have steps been put in place to gather Performance Indicator data? | **3** | Yes – where applicable, regarding programme of works & dates for funding drawdown |
|  | **Self-Assessed Ratings:** **1** =Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant |

**Checklist 3:** – New **current expenditure** or expansion of existing current expenditure **being considered** / **under consideration**

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| **Ref** | **Current Expenditure being considered - Appraisal and Approval** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| **CHK3.1** | Were objectives clearly set? | **3** | Yes – Projects/programmes have a clear objective. |
| **CHK3.2** | Are objectives measurable in quantitative terms? | **3** | Yes – Where applicable as part of proposals to the relevant Sanctioning Authority |
| **CHK3.3** | Was an appropriate appraisal method used? | **3** | Yes – Current Expenditure was assessed as part of the Budgetary Process |
| **CHK3.4** | Was a business case incorporating financial and economic appraisal prepared for new current expenditure?  | **N/A** | No new programmes relevant to PSC in 2015 |
| **CHK3.5** | Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence? | **3** | Yes as well as in multi annual programmes submitted to the relevant Sanctioning Authority |
| **CHK3.6** | Was the required approval granted? | **3** | Yes – spend in this area is subject to approval and funding from the relevant sanctioning Authority |
| **CHK3.7** | Has a sunset clause been set? | **N/A** | N/A |
| **CHK3.8** | Has a date been set for the pilot and its evaluation? | **N/A** | No new programmes relevant to PSC in 2015 |
| **CHK3.9** | Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | **N/A** | No new programmes relevant to PSC in 2015 |
| **CHK3.10** | If outsourcing was involved were Procurement Rules complied with? | **3** | Yes – Tenders are carried out in accordance with EU directives & National Guidelines |
| **CHK3.11** | Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness? | **3** | Yes – where applicable, performance indicators regarding project deadlines, outputs, funding drawdown etc |
| **CHK3.12** | Have steps been put in place to gather Performance Indicator data? | **3** | Yes – where applicable, performance related data is reported back to the relevant Sanctioning Authority as & when required. |
|  | **Self-Assessed Ratings:** **1** =Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant |

**Checklist 4:** - Complete if your organisation had **capital projects/programmes** that were **incurring expenditure during the year under review**.

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| **Ref** | **Incurring Capital Expenditure**  | **Self- Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| **CHK4.1** | Was a contract signed and was it in line with the approval in principle? | **3** | Yes - where applicable  |
| **CHK4.2** | Did management boards / steering committees meet regularly as agreed? | **3** | Yes -where applicable – Regular Meetings did take place  |
| **CHK4.3** | Were Programme Co-ordinators appointed to co-ordinate implementation?  | **3** | Yes if deemed necessary by the Sanctioning Authority. Usually programme implementation is monitored by relevant Council staff. |
| **CHK4.4** | Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project? | **3** | Yes – Project Managers appointed are usually at a senior level.  |
| **CHK4.5** | Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | **3** | Yes - when required, & in accordance with the relevant Sanctioning Authorities guidelines.  |
| **CHK4.6** | Did the project keep within its financial budget and its time schedule? | **3** | Yes - In most cases projects were kept within budget, & time schedule.  |
| **CHK4.7** | Did budgets have to be adjusted?  | **N/A** | Where applicable Budgets are adjusted in accordance with Management approval & /or with Sanctioning Authorities approval(if necessary) |
| **CHK4.8** | Were decisions on changes to budgets / time schedules made promptly? | **N/A** | Where applicable Decisions on changes to budgets/time schedules are usually made promptly |
| **CHK4.9** | Did circumstances ever warrant questioning the viability of the project & the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in environment, new evidence) | **N/A** | No |
| **CHK4.10** | If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?  | **N/A** | N/A |
| **CHK4.11** | If costs increased, was approval received from the Sanctioning Authority? | **N/A** | Where applicable - approval from the Sanctioning Authority is sought in accordance with their guidelines |
| **CHK4.12** | Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | **N/A** | N/A |
| **CHK4.13** | For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department? **MAC = Management Advisory Committee** | **3** | Updates are provided to the Senior Management Team and Council on a monthly basis, & to relevant bodies (when required). In addition each Director of Service informs the Senior Management Team of relevant projects & where applicable the relevant Project Manager will address the SMT directly. |
|  | **Self-Assessed Ratings:** **1** =Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant |

**Checklist 5:** - For **current expenditure** **being incurred**

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| **Ref No.** | **Incurring Current Expenditure** | **Self-Assessed Compliance Rating: 1 -3** | **Comment/Action Required** |
| **CHK5.1** | Are there clear objectives for all areas of current expenditure? | **3** | Yes – Spending Programme defined as part of annual budget process, relevant grant schemes & allocations, & objectives identified in the Councils business plans & programmes. |
| **CHK5.2** | Are outputs well defined? | **3** | Yes –outputs clearly defined in the relevant statutory regulations / acts, scheme or programme |
| **CHK5.3** | Are outputs quantified on a regular basis? | **3** | Yes – depending on the scheme / programme, Financial/activity reports and KPI’s may be issued to the relevant Sanctioning Authority monthly, quarterly or annually |
| **CHK5.4** | Is there a method for monitoring efficiency on an ongoing basis? | **3** | Yes – Through various statistical reports, Sanctioning Authority reports, databases (Roadmap), Personal Development Plans, & KPI’s |
| **CHK5.5** | Are outcomes well defined? | **3** | Yes – Through Annual Service Plans, Various Schemes, Programmes, Circulars, & EU & National requirements. |
| **CHK5.6** | Are outcomes quantified on a regular basis? | **3** | Yes – Captured in management reports, relevant Sanctioning Authority returns, KPI’s etc |
| **CHK5.7** | Are unit costings compiled for performance monitoring? | **3** | Yes – Unit costings are compiled in accordance with the relevant Sanctioning Authority reporting requirements ,returns, KPI’s etc |
| **CHK5.8** | Is there a method for monitoring effectiveness on an ongoing basis? | **3** | Yes – Audits, Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly Progress Reports to Councillors, KPI’s etc. |
| **CHK5.9** | Is there an annual process in place to plan for new VFMs, FPAs and evaluations? **VFM = Value for Money, FPA = Focused Policy Assessment** | **3** | Yes – This is an essential part of our Internal Audit Programme, approved by SMT and Audit Committee |
| **CHK5.10** | How many formal VFMs/FPAs or other evaluations have been completed in the year under review?  | **3** | 11 reviews completed, which are separate to the PSC in-depth checks |
| **CHK5.11** | Have all VFMs/FPAs been published in a timely manner?  | **3** | Presented to SMT, Audit Committee, and LG Auditor  |
| **CHK5.12** | Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?  | **3** | Yes - an annual implementation review is undertaken |
| **CHK5.13** | How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions? | **3** | Through improved processes and procedures. |
|  | **Self-Assessed Ratings:** **1** =Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant |

**Checklist 6:** - to be completed if **capital projects** **(Ended)** - were completed during the year or if capital programmes/grant schemes matured or **were discontinued**.

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| **Ref No.** | **Capital Expenditure Completed**  | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| **CHK6.1** | How many post project reviews were completed in the year under review? | **3** | Post Project Reviews are undertaken on an ongoing basis |
| **CHK6.2** | Was a post project review completed for all projects/ programmes exceeding €20m? | **N/A** | N/A |
| **CHK6.3** | If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date? | **3** | Projects are reviewed and monitored on a regular basis. Post Project Reviews are conducted as and when required. |
| **CHK6.4** | Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? | **N/A** | Usually lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information. Where applicable end of project feedback is also given. |
| **CHK6.5** | Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews? | **N/A** | Where possible, practices are amended in view of lessons learned |
| **CHK6.6** | Were project reviews carried out by staffing resources independent of project implementation? | **3** | Yes – In some cases where works were carried out by private companies / contractor, inspections / assessments were conducted by Council Staff. |
|  | **Self-Assessed Ratings:** **1** =Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant |

**Checklist 7:** - to be completed if **current expenditure** programmes **reached the end** of their planned timeframe during the year or were discontinued.

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| **Ref No.** | **Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| **CHK7.1** | Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | **N/A** | No programmes relevant to PSC in 2015 |
| **CHK7.2** | Did those reviews reach conclusions on whether the programmes were effective? | **N/A** | No programmes relevant to PSC in 2015 |
| **CHK7.3** | Did those reviews reach conclusions on whether the programmes were efficient? | **N/A** | No programmes relevant to PSC in 2015 |
| **CHK7.4** | Have the conclusions reached been taken into account in related areas of expenditure? | **N/A** | No programmes relevant to PSC in 2015 |
| **CHK7.5** | Were any programmes discontinued following a review of a current expenditure programme? | **N/A** | No programmes relevant to PSC in 2015 |
| **CHK7.6** | Was the review commenced and completed within a period of 6 months? | **N/A** | No programmes relevant to PSC in 2015 |
|  | **Self-Assessed Ratings:** **1** =Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant |

**Appendix 3**

Audit Assurance Categories and Criteria

|  |  |
| --- | --- |
| **ASSURANCE CATEGORY** | **ASSURANCE CRITERIA** |
| **SUBSTANTIAL** | Evaluation Opinion: | There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved. |
| Testing Opinion: | The controls are being consistently applied |
| **SATISFACTORY** | Evaluation Opinion: | There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance. |
| Testing Opinion: | There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk. |
| **LIMITED**  | Evaluation Opinion: | There is considerable risk that the system will fail to meet it’s objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance. |
| Testing Opinion: | The level of non compliance puts the system objectives at risk. |
| **UNACCEPTABLE** | Evaluation Opinion: | The system has failed or there is a real and substantial risk that the system will fail to meet it’s objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance. |
| Testing Opinion: | Significant non-compliance with the basic controls leaves the system open to error or abuse. |

1. Public Spending Code, DPER, http://publicspendingcode.per.gov.ie/ [↑](#footnote-ref-1)
2. Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Services-Standard Rules & Procedures [↑](#footnote-ref-2)